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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,  Plaintiff,  v.  SCOTT M. CANTOR; DIANE CANTOR; BANK OF AMERICA; AMERICAN EXPRESS NATIONAL BANK f/ka/ AMERICAN EXPRESS CENTURION BANK; JAMES FRANK WILSON JR; CLARK COUNTY, NEVADA  Defendants.
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Case No. 2:22-cv-00447-APG-NJK

**JOINT MOTION TO APPROVE  
STIPULATION AS TO PRIORITY  
BETWEEN THE UNITED STATES AND  
JAMES WILSON JR.**

Plaintiff, the United States of America ("United States"), and James Wilson, Jr., pursuant to Local Rule 7-1(c) hereby jointly move the Court to approve the following stipulation:

1. On March 10, 2022, the United States filed its complaint to enforce the federal tax liens related to the unpaid federal tax liabilities of defendants Scott Cantor and Diane Cantor, and to foreclose on real property located at 1412 Sun Copper Drive, Las Vegas, NV 89117 ("Subject Property"). ECF No. 1.

2. The Subject Property bears Clark County Assessor's Parcel Number 163-05-112-001 and is legally described as follows:

Parcel I:

Lot twenty-seven (27) in Block One (1) of Sienna Ridge Unit No. 2, as shown by map thereof on file in Book 48 of Plats, Page 50, in the office of the county recorder of Clark County, Nevada.

Parcel II:

Non-exclusive easements for enjoyment in and to the Common Areas of Peccole Ranch, as shown by map thereof on file in Book 44 of Plats, page 72, in the Office of County Recorder of Clark County, Nevada, and as set forth in that certain Declaration of Covenants, Conditions and Restrictions recorded August 27, 1990 in Book 900827 of Official Records as Document No. 00428.

3. The United States claims that federal tax liens encumber the Subject Property. These federal tax liens relate to defendants Scott and Diane Cantor's unpaid federal income tax liabilities for tax years 2013–2017. These federal tax liens also relate to the unpaid trust fund recovery penalties assessed against Scott Cantor for the unpaid employment taxes of Scott Michael Cantor, Ltd. for various quarters beginning March 31, 2017 through December 31, 2019. ECF No. 1. ¶¶ 18 & 19.

4. Pursuant to 26 U.S.C. § 7403(b), James Wilson Jr., was named as a defendant because he may claim an interest in the Subject Property as a judgment lien creditor. On April 27, 2021, James Frank Wilson Jr. recorded a judgment lien in the amount of \$132,510.47 with the Clark County Recorder's Office as Instrument Number 20210427-0001461 ("Wilson Judgment Lien"). This judgment stems from the case of James Frank Wilson Jr. v. Scott M. Cantor, Ltd., case number A-20-828950-C in the Eighth Judicial District of Clark County, Nevada.

1           5. Pursuant to 26 U.S.C. § 6323(a), the United States and James Frank Wilson, Jr.  
2 agree that the United States' federal tax liens described in paragraph 3 of this Stipulation has  
3 priority over, and is senior to, the Wilson Judgment Lien described in paragraph 4 of this  
4 Stipulation.  
5

6           6. In the event the Court permits the sale of the Subject Property, the United States  
7 will include in its proposed order of sale, a provision that the sale of the Subject Property shall  
8 be free and clear of all interests of the parties to this suit, and that any such interests or liens be  
9 satisfied from the proceeds of the sale in the order of the Parties' respective priorities until such  
10 proceeds are exhausted.  
11

12           7. Except as stated herein (in the reservation of James Frank Wilson, Jr. set forth in  
13 paragraph 9), James Frank Wilson Jr., consents to judgment as requested in the United States'  
14 Complaint.  
15

16           8. The Parties to this Stipulation agree to bear their own costs and attorney's fees  
17 related to this litigation, except as set forth in the reservation of James Frank Wilson, Jr. set forth  
18 in paragraph 9.  
19

20           9. Reservation of James Frank Wilson, Jr.: James Frank Wilson Jr. reserves the right  
21 to pursue his cross claim filed herein, including the right to recover attorney fees, if any.  
22

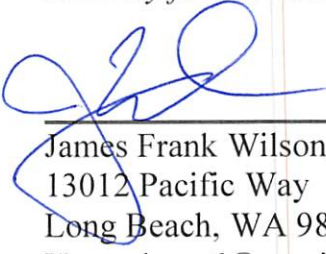
23           10. Signatures on following page. ////  
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27  
28

1 Dated: August 19, 2022

David A. Hubbert  
Deputy Assistant Attorney General

3 s/ Tijuhna A. Green  
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5 Trial Attorney, Tax Division  
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10 Tijuhna.A.Green@usdoj.gov  
11 *Attorney for the United States of America*

10 Dated: August 19, 2022

  
James Frank Wilson, Jr.  
13012 Pacific Way  
Long Beach, WA 98631  
Hvsandman6@gmail.com

13 **ORDER APPROVING STIPULATION**

14 1. The foregoing stipulation is approved. If the United States obtains an order  
15 permitting it to sell the Subject Property in connection with this case, the Order shall state that  
16 the Subject Property is sold free and clear of any interest of James Frank Wilson, Jr., with that  
17 interest to attach to the proceeds of sale according to the parties' stipulation.  
18

19 2. Subject to the terms of the Stipulation and this Order, James Frank Wilson Jr.,  
20 shall be deemed to have consented to entry of judgment against him as requested in the United  
21 States' Complaint.  
22

23 **IT IS SO ORDERED.**

24 Dated this 24th day of August 2022.

26   
27 ANDREW P. GORDON  
28 UNITED STATES DISTRICT JUDGE